

## 1999 ASSEMBLY BILL 625

December 30, 1999 – Introduced by Representatives BALOW, PLALE, WAUKAU, MUSSER, BLACK, RILEY, HASENOHRL, POCAN, LASSA, CARPENTER and GRONEMUS, cosponsored by Senators GEORGE and A. LASEE. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT** *to create* 77.54 (44) of the statutes; **relating to:** creating a sales and use  
2             tax exemption for clothing and shoes.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for clothing and shoes that cost \$100 or less, per item, at retail.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3             **SECTION 1.** 77.54 (44) of the statutes is created to read:

4             77.54 **(44)** The gross receipts from the sale of and the storage, use or other  
5     consumption of clothing or shoes that cost \$100 or less, per item, at retail.

6             **SECTION 2. Effective date.**

